

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
CRYSTAL CLEAN SEPTIC SERVICE, INC.,)	
ANN MARIE PRETTYMAN, and KRYSTAL)	
PRETTYMAN a.k.a. KRYSTAL ZUNGIA,)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America, by and through undersigned counsel, brings this action to permanently restrain and enjoin Crystal Clean Septic Service, Inc., Ann Marie Prettyman, and Krystal Prettyman (a.k.a. Krystal Zuniga) from continuing to incur employment and unemployment tax liability, and otherwise violating or interfering with the administration of the internal revenue laws. The United States complains and alleges as follows:

AUTHORIZATION, JURISDICTION, AND VENUE

1. The Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, authorized this action and the Attorney General directed that it be commenced pursuant to 26 U.S.C. § 7401.
2. This Court has jurisdiction over this action pursuant to 28 U.S.C. § 1340 (internal revenue laws) and 1345 (United States as plaintiff), and 26 U.S.C. § 7402(a) (render judgments).
3. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396 because the taxes at issue accrued in this district and Defendants reside or are domiciled in this district.

PARTIES

4. Crystal Clean Septic Service, Inc. (“Crystal Clean”) is incorporated in Florida with its principal place of business in Masaryktown, Florida.

5. Ann Marie Prettyman (“Ann Marie”) resides in Hernando County, Florida.

6. Krystal Prettyman (“Krystal”) resides in Hernando County, Florida.

HISTORY OF NON-COMPLIANCE

Don’s Septic Service, Inc.

7. In 1998, Ann Marie and her late husband, Donald, formed Don’s Septic Service, Inc. (“Don’s Septic”) under the laws of Florida.

8. Don’s Septic installed, repaired, and maintained septic systems in and around Hernando County.

9. Don’s Septic employed several people whom it paid wages for work performed.

10. As an employer, Don’s Septic was required by law to:

- a. withhold from its employees’ wages federal income and Federal Insurance Contributions Act (“FICA”) taxes, and to pay over to the IRS those withholdings, along with its own FICA and Federal Unemployment Tax Act (“FUTA”) taxes (collectively “employment taxes”), *see* 26 U.S.C. §§ 3102, 3111, 3301, 3402, and 3403;
- b. make periodic deposits of the FICA taxes withheld from its employees’ pay, as well as its share of employment taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations, *see* 26 U.S.C. §§ 6302, 6157; *see also* 26 C.F.R. §§ 31.6302-1, 31.6302(c)-1, 31.6302(c)-3; and

- c. file with the IRS quarterly Form 941 returns and annual Form 940 returns, *see* 26 U.S.C. § 6011; *see also* 26 C.F.R. § 31.6071(a)-1.

11. Don's Septic had a long history of failing to comply with its federal employment tax obligations. Don's Septic repeatedly failed to make the required federal tax deposits and file its tax returns timely. It also failed to pay all employment and unemployment taxes owed to the United States.

12. As a result, a delegate of the Secretary of the Treasury assessed against Don's Septic unpaid employment taxes for the tax periods ending December 31, 2008; December 31, 2009 through June 30, 2012; and March 31, 2013 through September 30, 2013, plus penalties and interest. A delegate of the Secretary of the Treasury also assessed unpaid unemployment taxes against Don's Septic for tax years 2010 through 2013, plus penalties and interest.

13. A delegate of the Secretary of the Treasury gave notice of the assessments described in the paragraph above and made demand for payment.

14. Despite notice and demands for payment, Don's Septic failed to pay fully the taxes, penalties, and interest assessed against it. As of March 21, 2019, Don's Septic is liable to the United States for \$329,748.42.

15. Don's Septic was closed in or around the fall of 2013. It was administratively dissolved by the Florida Secretary of State on September 27, 2013 for failure to file an annual report.

Crystal Clean Septic Service, Inc.

16. On or around April 18, 2013 — after Don's Septic had accrued substantial tax liabilities — Ann Marie and Donald's daughter, Krystal, formed Crystal Clean under the laws of Florida.

17. Defendants formed Crystal Clean in an effort to avoid the substantial tax liabilities that had accumulated against Don's Septic. The two entities are not independent. Crystal Clean is merely a continuation of Don's Septic under a different name, as evidenced by the following facts:

- a. Crystal Clean provides the same services as Don's Septic in the same area.
- b. Ann Marie was designated as Crystal Clean's Chief Executive Officer in 2014.
- c. Former employees of Don's Septic are now employed by Crystal Clean.
- d. Former clients of Don's Septic are now clients of Crystal Clean. Indeed, some customers continue to write their checks to Don's Septic.
- e. Crystal Clean and Don's Septic share the same telephone number.
- f. Don's Septic website, www.donsseptic.com, redirects viewers to Crystal Clean's website, www.crystalcleanseptic.com.

18. As an employer, Crystal Clean is obligated to withhold and pay employment and unemployment taxes, and to file the required Forms 941 and 940, as described in paragraph 10 above.

19. Like its predecessor, Crystal Clean has routinely failed to make its required federal tax deposits or file required tax returns timely, and has also failed to timely pay employment and unemployment taxes to the United States.

20. As a result, a delegate of the Secretary of the Treasury assessed unpaid employment and unemployment taxes against Crystal Clean, plus penalties and interest, on the dates and in the amounts listed in the table below.

TAX PERIOD ENDING	TYPE OF TAX	ASSESSMENT DATE	DESCRIPTION OF ASSESSMENT	AMOUNT
September 30, 2014	Form 941	6/29/2015	Tax Owed Per Return	\$7,365.77
			Penalty for Failure to File Timely	\$1,325.84
			Penalty for Failure to Make Federal Tax Deposits	\$736.58
			Penalty for Failure to Pay Timely	\$199.87
			Interest	\$123.56
		8/3/2015	Penalty for Failure to Make Federal Tax Deposits	\$135.35
			Penalty for Failure to Pay Timely	\$27.07
			Interest	\$14.67
		10/17/2016	Interest	\$193.48
			Penalty for Failure to Pay Timely	\$273.98
		10/16/2017	Interest	\$191.84
			Penalty for Failure to Pay Timely	\$98.52
December 31, 2014	Form 941	4/13/2015	Tax Owed Per Return	\$11,395.96
			Penalty for Failure to File Timely	\$512.82
			Penalty for Failure to Pay Timely	\$170.94
			Interest	\$70.68
		10/17/2016	Interest	\$478.78
			Penalty for Failure to Pay Timely	\$1,475.94
		10/16/2017	Interest	\$369.03
			Penalty for Failure to Pay Timely	\$387.52
March 31, 2015	Form 941	11/23/2015	Tax Owed Per Return	\$8,292.96
			Penalty for Failure to File Timely	\$1,865.92
			Penalty for Failure to Make Federal Tax Deposits	\$829.29
			Penalty for Failure to Pay Timely	\$290.25
			Interest	\$174.31
		12/28/2015	Penalty for Failure to Make Federal Tax Deposits	\$414.65
			Penalty for Failure to Pay Timely	\$41.47
			Interest	\$32.99
		10/16/2017	Interest	\$858.56
			Penalty for Failure to Pay Timely	\$1,741.52
June 30, 2015	Form 941	11/23/2015	Tax Owed Per Return	\$10,101.29
			Penalty for Failure to File Timely	\$1,363.67
			Penalty for Failure to Make Federal Tax Deposits	\$1,010.13
			Penalty for Failure to Pay Timely	\$202.03
			Interest	\$108.88
		12/28/2015	Penalty for Failure to Make Federal Tax Deposits	\$505.06
			Penalty for Failure to Pay Timely	\$50.50
			Interest	\$36.83
		10/16/2017	Interest	\$961.84

			Penalty for Failure to Pay Timely	\$2,222.28
September 30, 2015	Form 941	12/28/2015	Tax Owed Per Return	\$8,291.57
			Penalty for Failure to Make Federal Tax Deposits	\$799.16
			Penalty for Failure to Pay Timely	\$82.92
			Interest	\$39.62
		2/8/2016	Penalty for Failure to Make Federal Tax Deposits	\$399.58
			Penalty for Failure to Pay Timely	\$124.37
			Interest	\$31.77
		10/16/2017	Interest	\$672.10
			Penalty for Failure to Pay Timely	\$1,658.31
December 31, 2015	Form 941	4/18/2016	Tax Owed Per Return	\$11,836.79
			Penalty for Failure to File Timely	\$411.00
			Penalty for Failure to Make Federal Tax Deposits	\$473.00
			Penalty for Failure to Pay Timely	\$68.50
			Interest	\$34.39
		5/23/2016	Penalty for Failure to Make Federal Tax Deposits	\$228.33
			Penalty for Failure to Pay Timely	\$22.83
			Interest	\$21.28
		10/16/2017	Interest	\$339.83
			Penalty for Failure to Pay Timely	\$776.33
	Form 940	5/16/2016	Tax Owed Per Return	\$420.10
			Penalty for Failure to File Timely	\$37.81
			Penalty for Failure to Pay Timely	\$8.40
			Interest	\$4.58
		10/16/2017	Interest	\$31.95
			Penalty for Failure to Pay Timely	\$69.32
March 31, 2016	Form 941	9/5/2016	Tax Owed Per Return	\$18,067.73
			Penalty for Failure to File Timely	\$2,128.64
			Penalty for Failure to Pay Timely	\$394.19
			Interest	\$252.10
		12/19/2016	Penalty for Failure to Make Federal Tax Deposits	\$1,576.78
		10/16/2017	Interest	\$899.19
			Penalty for Failure to Pay Timely	\$1,970.97
June 30, 2016	Form 941	11/14/2016	Tax Owed Per Return	\$18,508.41
			Penalty for Failure to File Timely	\$1,004.45
			Penalty for Failure to Make Federal Tax Deposits	\$748.66
			Penalty for Failure to Pay Timely	\$370.17
			Interest	\$235.06
		12/19/2016	Penalty for Failure to Make Federal Tax Deposits	\$925.42
			Penalty for Failure to Pay Timely	\$92.54

			Interest	\$86.72
September 30, 2016	Form 941	3/20/2017	Tax Owed Per Return	\$10,819.71
			Penalty for Failure to File Timely	\$486.89
			Penalty for Failure to Make Federal Tax Deposits	\$1,081.96
			Penalty for Failure to Pay Timely	\$162.30
			Interest	\$77.08
		4/24/2017	Penalty for Failure to Make Federal Tax Deposits	\$540.99
			Penalty for Failure to Pay Timely	\$54.09
			Interest	\$48.53
December 31, 2016	Form 941	3/27/2017	Tax Owed Per Return	\$10,257.10
			Penalty for Failure to Make Federal Tax Deposits	\$794.52
			Penalty for Failure to Pay Timely	\$79.45
			Interest	\$48.03
		5/1/2017	Penalty for Failure to Make Federal Tax Deposits	\$397.26
			Penalty for Failure to Pay Timely	\$79.45
			Interest	\$34.07
			Interest	\$34.07
March 31, 2017	Form 941	7/10/2017	Tax Owed Per Return	\$11,704.95
			Penalty for Failure to Pay Timely	\$83.31
			Interest	\$43.55
		7/24/2017	Interest	\$2.20
		10/23/2017	Penalty for Failure to Make Federal Tax Deposits	\$872.62
June 30, 2017	Form 941	10/2/2017	Tax Owed Per Return	\$12,992.30
			Penalty for Failure to Pay Timely	\$30.93
			Interest	\$14.28
		1/15/2018	Penalty for Failure to Make Federal Tax Deposits	\$754.59
			Penalty for Failure to Pay Timely	\$30.93
			Interest	\$24.39
			Interest	\$24.39

21. A delegate of the Secretary of the Treasury gave notice of the assessments described in the paragraph above and made demand for payment.

22. Despite notice and demands for payment, Crystal Clean has failed to pay fully the taxes, penalties, and interest assessed against it. As of March 21, 2019, Crystal Clean is liable to the United States for \$146,090.83.

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**IRS ADMINISTRATIVE EFFORTS HAVE FAILED TO
BRING DEFENDANTS INTO COMPLIANCE**

23. Because of Crystal Clean's and Don's Septic's repeated refusal to comply with the filing, deposit, and payment obligations followed by other taxpayers, the IRS has admonished, cautioned, and instructed Defendants about the need to become current on their responsibilities, but to no avail. For example:

- a. In 2009, Don's Septic entered into an installment plan with the IRS to begin paying off its outstanding tax debt. Don's Septic failed to make installment payments, or comply with its filing and deposit obligations. As a result of Don's Septic's default, the agreement was terminated.
- b. Similarly, Crystal Clean has proposed multiple installment payment plans to the IRS, but failed to comply with basic filing and deposit requirements while the IRS considered these proposals. As a result, the IRS forestalled collection efforts to consider payment proposals that had no likelihood of success.
- c. In August 2010, Don's Septic filed Chapter 11 bankruptcy. Its bankruptcy case was dismissed in December 2011 for failure to make required payments and filings. Don's Septic continued to pyramid payroll tax liabilities while it was in bankruptcy. However, the IRS ceased collection efforts during the case's pendency.
- d. The IRS has been unable to locate any real property or significant physical assets owned by Crystal Clean or Don's Septic. The only known available sources for collection are the entities' bank accounts and accounts receivables. Over 50 levies have been issued on these sources since April 2012, but the amounts collected have been insufficient to pay in full the assessed liabilities.

Moreover, such enforcement action has not prompted Defendants to comply with their tax obligations.

- e. The IRS assessed trust fund recovery penalties, pursuant to 26 U.S.C. § 6672, against Ann Marie and Krystal as responsible officers who willfully failed to collect, truthfully account for, and pay over taxes withheld from employees. The trust funds recovery penalties make Ann Marie and Krystal personally liable for the trust fund portion of Crystal Clean's Form 941 taxes. Despite this personal liability, which now exceeds \$200,000 for Ann Marie and \$70,000 for Krystal (plus interest that continues to accrue as allowed by law), neither Ann Marie nor Krystal have caused Crystal Clean to make regular tax deposits or pay down the employment taxes that the entity has accrued to date.
- f. The IRS has filed Notices of Federal Tax Liens against Don's Septic, Crystal Clean, Crystal Clean as Don Septic's successor in interest, Ann Marie, and Krystal with the Florida Secretary of State and the Clerk of Court in Hernando County, Hillsborough County, and Pasco County. However, these liens have not caused the Defendants to comply with their obligations.

COUNT I: Injunctive Relief Under 26 U.S.C. § 7402(a)

24. Section 7402(a) of the Internal Revenue Code authorizes a court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws, even if the United States has other remedies available.

25. Crystal Clean has substantially interfered with, and continues to substantially interfere with, the internal revenue laws by continually failing to pay employment and unemployment tax obligations required by 26 U.S.C. §§ 3102, 3111, 3301, and 3402; failing to

file tax returns timely as required by 26 U.S.C. § 6011 and 26 C.F.R. § 31.6071(a)-1; and failing to make employment tax deposits as required by 26 U.S.C. §§ 6302, 6157 and 26 C.F.R. §§ 31.6302-1, 31.6302(c)-1, and 31.6302(c)-3. An injunction is appropriate and necessary to prevent continued violations.

26. Ann Marie and Krystal, as active officers of Crystal Clean, have substantially interfered with, and continue to substantially interfere with, the internal revenue laws by causing the tax deficiencies described herein and obstructing the IRS' efforts to collect the tax liability of Don's Septic and Crystal Clean. An injunction is appropriate and necessary to prevent continued violations.

27. Absent court intervention, the United States lacks an adequate legal remedy to prevent additional nonpayment of employment taxes owed by Crystal Clean, and any new entities that Ann Marie and Krystal may organize. Defendants have not complied with the internal revenue laws despite repeated Notices of Intent to Levy, trust fund recovery penalties, and Notices of Federal Tax Liens. Instead, Defendants have engaged in evasive conduct; for example, attempting to avoid Don Septic's mounting tax liabilities by opening Crystal Clean which purports to be a new business but is actually a continuation of Don's Septic under a different name.

28. The United States has suffered and will continue to suffer irreparable harm as a result of Defendants' violation of federal statutes, including but not limited to:

- a. the loss of tax revenue, including the loss of the employees' FICA and income taxes for which the employees already have received credit;
- b. the drain on the government's limited resources caused by the need to routinely oversee and investigate Defendants; and

- c. the harm to the system as a whole caused by Defendant's noncompliance with federal laws that their competitors are voluntarily obeying.

29. The balance of the harms weigh strongly in favor of the United States. Defendants will not be harmed by a permanent injunction compelling them to obey internal revenue laws. Conversely, as discussed in the paragraph above, the United States faces substantial harm if an injunction is not entered.

30. Injunctive relief would serve the public good. The efficacy of our federal income tax and Social Security system relies, in large part, on employers consistently collecting and remitting income and FICA taxes paid by their employees. Defendants' conduct undermines this vital cog in our system of tax collection.

31. In addition, by using withheld funds and tax money to operate their businesses, Defendants exact an involuntary subsidy on taxpayers of the United States.

32. Further, Defendants' obstruction and interference with internal revenue laws not only sends a poor message to a public comprised of compliant taxpayers, but also gives Crystal Clean an unjust advantage over business competitors who, in compliance with internal revenue laws, pay the federal employment taxes Defendants eschew.

33. In the absence of an injunction backed by the Court's contempt powers, Defendants are likely to continue to obstruct and interfere with the enforcement of the internal revenue laws by failing to deposit and pay taxes, to the detriment of the public and the United States.

WHEREFORE, Plaintiff, the United States, respectfully prays for the following:

A. That this Court find that Defendants have engaged and are engaging in conduct interfering with the enforcement of the internal revenue laws;

B. That this Court find that injunctive relief under 26 U.S.C. § 7402(a) and the Court's inherent equity powers is appropriate to stop Defendants' conduct described herein;

C. That this Court, pursuant to 26 U.S.C. § 7402(a) and the Court's inherent equity powers, enter a permanent injunction:

(1) requiring Defendants to file any and all overdue Form 940 and Form 941 tax returns;

(2) requiring Defendants to timely file with the IRS all of Crystal Clean's Form 940 and Form 941 tax returns at the address and in the manner identified in the instructions for Forms 940 and 941, which is available at www.irs.gov;

(3) requiring Defendants to segregate (*i.e.*, hold separate and apart from all other funds) all monies withheld from employees or collected from others for taxes under any internal revenue laws of the United States;

(4) requiring Defendants, in accordance with federal deposit regulations and using the Department of Treasury's Electronic Federal Tax Payment system, to make timely deposits to the IRS of withheld income and FICA taxes, as well as Crystal Clean's share of FICA taxes and FUTA taxes;

(5) prohibiting Defendants and their representatives, agents, servants, employees, attorneys, successors in interest, and assigns, and anyone in active concert or participation with any of the above, from failing to pay over to the IRS all employment taxes required by law;

(6) prohibiting Defendants from transferring any money or property to any other entity to have that entity pay the salaries or wages of Crystal Clean's employees;

(7) prohibiting Defendants and their representatives, agents, servants, employees, attorneys, successors in interest, and assigns, and anyone in active concert or participation with any of the above, from assigning any of Crystal Clean's property or rights to property or making any disbursements from Crystal Clean's accounts before paying all federal tax deposits due and all required outstanding liabilities due on each tax return required to be filed going forward from the date of the injunction;

(8) requiring Defendants and any other individuals who are responsible for carrying out the duties established under paragraph C(4), for a period of five years following the entry of this injunction, to sign and deliver affidavits to the IRS at Attention: Joshua Connor, Revenue Officer, 3848 W. Columbus Drive, Stop 5301 Tampa, FL 33607 or to such other specific location as directed by the IRS, within two banking days after each deposit is due, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made;

(9) requiring Ann Marie Prettyman and Krystal Prettyman to notify the IRS of any new company or business either may come to own, manage, or be an officer of within the five years following the entry of this injunction;

D. That this Court retain jurisdiction over this case to ensure compliance with the injunction and that the United States be permitted to conduct post-judgment discovery to ensure compliance with the injunction; and

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F. That the United States have such other and further relief as this Court may deem just and proper, including its costs.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Kari A.R. Powell
KARI A.R. POWELL
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CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Kari Powell, U.S. D.O.J., Tax Division, CTS Southern, P.O. Box 14198,
Ben Franklin Station, Washington, D.C. 20044, (202) 514-6068

DEFENDANTS

Crystal Clean Septic Service, Inc., Ann Marie Prettyman, and Krystal
Prettyman (a.k.a. Krystal Zungia)

County of Residence of First Listed Defendant Hernando County
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. 7402

Brief description of cause:

Permanently enjoin defendants from continuing to pyramid employment and unemployment taxes

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

04/05/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Kari A.R. Powell

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Documents Served: Complaint, Summons, Civil Cover Sheet, and Key to Customers Referenced in Complaint

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

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 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

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Middle District of Florida

Civil Action No.

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Krystal Prettyman
531 Roosevelt Ave.
Spring Hill, Florida 34604

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Kari Powell

Kari Powell
Trial Attorney, U.S. Department of Justice
Tax Division, CTS Southern
P.O. Box 14198, Ben Franklin Station
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Documents Served: Complaint, Summons, Civil Cover Sheet, and Key to Customers Referenced in Complaint